IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPLICATION NO.11 OF 2001

The Commissioner of Central
Excise Mumbai III .. Applicant.
V/s.
Anil K. Arora .. Respondent.

Mr.A.J. Rana, senior counsel with Mr.S.S. Pakale for the applicant.
Mr.Bulchandani for the respondent.

CORAM : V.C. DAGA &
J.P. DEVADHAR, JJ.

DATED : 17TH MARCH, 2005.

P.C. :

1. Heard Mr.A.J. Rana, the learned senior counsel for the revenue who agrees that the issue sought to be raised in this application has already been answered by the Apex Court in the case of Union of India V/s. Omkar S. Kanwar [2002 (145) E.L.T. 266 (S.C.)].

2. In this view of the matter, no case is made out to entertain this application. The same is, therefore, dismissed in limine with no order as to costs.

(V.C. DAGA, J.)

(J.P. DEVADHAR, J.)